

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

In re WIRECARD AG SECURITIES
LITIGATION

This Document Relates to:

ALL ACTIONS

Civ. Action No. 2:20-cv-03326-AB

CLASS ACTION

DECLARATION OF STEVEN M. FARINA

I, Steven M. Farina, upon personal knowledge, declare the following:

1. I am an attorney at Williams & Connolly LLP and counsel for Defendant Ernst & Young GmbH Wirtschaftsprüfungsgesellschaft (“EY Germany”) in the above-captioned matter.
2. Attached are true and correct copies of the following exhibits to Lead Plaintiffs’ Supplemental Memorandum in Support of Personal Jurisdiction, containing the redactions that EY Germany submits are required.

Ex. No.	Pls.’ Ex. No.	Plaintiffs’ Description ¹
1	3	EY, “Wirecard Group Audit FY 2017 Site Visit – USA,” dated December 11-12, 2017 (Bates No. EYGMBH_0000266-EYGMBH_0000293)
2	4	Wirecard, “2017 Site Visit USA Agenda,” dated December 11-12, 2017 (Bates No. EYGMBH_0000335)
3	6	EY Germany, “Wirecard AG Group audit instructions 2017 audit,” dated October 6, 2017, updated January 10, 2018 (Bates No. EYGMBH_0000416-EYGMBH_0000483)

¹ These descriptions are drawn from the table in Plaintiffs’ motion to seal (ECF No. 101), at 1–3.

Ex. No.	Pls.' Ex. No.	Plaintiffs' Description¹
4	7	Wirecard North America Inc., "EY visit 11-12 December 2017," dated December 11-12, 2017 (Bates No. EYGMBH_0000336-EYGMBH_0000373)
5	10	EY U.S., "Wirecard North America Inc. Final Summary Memorandum (SRM)," dated December 31, 2017 (Bates No. EYGMBH_0000312-EYGMBH_0000319)
6	11	EY U.S., "Wirecard North America Inc. Final Summary Memorandum (SRM)," dated December 31, 2018 (Bates No. EYGMBH_0000524-EYGMBH_0000531)
7	12	EY U.S., "Summary review memorandum," dated March 14, 2020 (Bates No. EYGMBH_0000749-EYGMBH_0000758)
8	13	EY Germany, "Wirecard AG Group audit instructions 2018 audit," dated October 19, 2018, (Bates No. EYGMBH_0000576-EYGMBH_0000643)
9	14	EY Germany, "Wirecard AG Group audit instructions 2019 audit," dated October 16, 2019, updated February 2020 (Bates No. EYGMBH_0001010-EYGMBH_0001050)
10	15	EY Germany, "Wirecard AG IFRS 15 transition Supplement to the group audit instructions 2018," dated October 31, 2018 (Bates No. EYGMBH_0000497-EYGMBH_0000504)
11	16	EY Germany, "Supplement to the Group audit instructions 2019 Procedures on the implementation of IFRS 16 Leases," dated December 4, 2019 (Bates No. EYGMBH_0000780-EYGMBH_0000789)
12	17	EY Germany, "Wirecard AG IFRS 15 Supplement to the group audit instructions 2019," dated February 27, 2020 (Bates No. EYGMBH_0000800-EYGMBH_0000806)
13	18	Letter from Catherine A. Kummer, EY U.S., to [Redacted], dated March 29, 2018 (Bates No. EYGMBH_0000397-EYGMBH_0000398)
14	19	Letter from Catherine A. Kummer, EY U.S., to [Redacted], EY Germany, dated March 20, 2019 (Bates No. EYGMBH_0000649-EYGMBH_0000651)
15	22	EY Germany, "Wirecard AG 2019 (Pre-) closing Call Wirecard North America Inc. Component Team: Ernst & Young LLP, USA," dated February 28, 2020 (Bates No. EYGMBH_0000776-EYGMBH_0000777)
16	25	EY, "Wirecard Group Audit FY 2017 Site Visit- USA Meeting Topics," dated December 11-12, 2017 (Bates No. EYGMBH_0000374-EYGMBH_0000394)

Ex. No.	Pls.' Ex. No.	Plaintiffs' Description ¹
17	32	EY Germany, "Wirecard AG Acquisition: Audit of the Purchase Price Allocation according to IFRS 3," dated March 5, 2018 (Bates No. EYGMBH_0001123-EYGMBH_0001126)

3. Attached as Exhibit 18 is a true and correct copy of Lead Plaintiffs' Supplemental Memorandum, containing limited redactions where individually identifiable information is drawn from the exhibits above.

4. Attached as Exhibit 19 is a true and correct copy of the Declaration of Shawn A. Williams In Support of Lead Plaintiffs' Supplemental Memorandum In Support of Personal Jurisdiction (ECF No. 100-1), redacted to cover the names of EU citizens that appeared in Plaintiffs' original descriptions of Exhibits 18 and 19 to the Williams Declaration.

5. Attached as Exhibit 20 is a true and correct copy of Lead Plaintiffs' Motion to Seal (ECF No. 101), redacted to cover the names of EU citizens that appeared in Plaintiffs' original descriptions of Exhibits 18 and 19 to the Williams Declaration.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on:

June 20, 2023

Steven M. Farina

CERTIFICATE OF SERVICE

I, Craig D. Singer, hereby certify that on this 20th day of June, 2023, a copy of the foregoing was electronically filed with the Clerk of Court using the CM/ECF system. The foregoing is available for viewing and downloading from the CM/ECF system, which will also send email notification of such filing to all attorneys of record in this action.

/s/ Craig D. Singer